

PERS Members

Type of Concurrent Employment^{1/}	Type of Employer(s)	System In Which to Report Member
An eligible PERS position and an ineligible TRS or substitute position	Same employer	PERS—for both positions
	Separate TRS employers	PERS—for the PERS position only, unless the person qualifies for and elects to establish membership in TRS at the end of the school year under WAC 415-112-125(1). If the person elects to establish TRS membership, report the member in TRS for both positions. Any previously reported service credit and compensation in PERS will be transferred to TRS.
	A TRS employer and non-TRS employer	PERS—for the PERS position only. The service in the TRS position is not reportable unless the member elects to either: 1. have the TRS service reported in PERS and receive service credit in PERS for both positions: or 2. have the TRS service reported in TRS and not receive service credit for the PERS position.

^{1/} “Concurrent” means during the same school year.

Neither TRS nor PERS Member

Type of Concurrent Employment^{1/}	Type of Employer(s)	System You Will Be Reported In
An ineligible TRS and an ineligible PERS position	Same employer	TRS—for both positions if the positions combined, qualify as an eligible position.
	Separate employers, TRS or non-TRS	Neither position reported
A substitute teaching position and an ineligible PERS position	Same employer	Neither position reported. However, the teacher may elect to establish membership in TRS at the end of the school year for the substitute teaching position under RCW 41.32.013 and WAC 415-112-140.
	Separate employers, TRS or non-TRS	Neither position reported. However, the teacher may elect to establish membership in TRS at the end of the school year for the substitute teaching position under RCW 41.32.013 and WAC 415-112-140.

^{1/} “Concurrent” means during the same school year.

TRS Plan 2 and Plan 3 Retirees

Effective July 1997, a TRS Plan 2 or Plan 3 retiree who returns to work in an eligible position is not required to return to TRS membership but may elect to do so. The option may be exercised prospectively. If a retiree reenters membership, benefits stop until the member again retires.

Note: A service retiree may return to public service but this may affect the retiree's pension. Please refer to "Employing Retirees" in Chapter 5 for details about what to do when you hire a retiree.

TRS Plan 2 or Plan 3 Teachers Elected to Statewide Office

A TRS Plan 2 or Plan 3 teacher who is elected to statewide office; e.g., state senator, may continue membership in TRS by making written application to the Director of DRS. If the application is accepted, membership will continue during the term of office.

For further information about membership for elected officials, please contact the TRS Retirement Services.